

2021

**CERTIFICATE**

To the Clerk of Morris County, State of Kansas

We, the undersigned, officers of

**City of Dwight**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2021; and  
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	86,712	37,074
Debt Service	10-113	9		
Library	12-1220	9	2,302	1,942
Special Highway		10	15,250	
Water		10	103,162	
Sewer		11	37,200	
		11		
Non-Budgeted Funds		12		
<b>Totals</b>		XXXXXX	244,626	39,016
Budget Summary		13		
Neighborhood Revitalization				

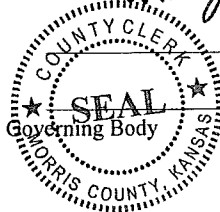
**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**39,018**  
**NO**

Assisted by:  
Cindy Jensen  
Certified Public Accountant  
Address:  
218 W Main  
Council Grove, KS 66846  
Email:

*[Signatures]*

Date Attested: 10-28-2020  
*[Signature]*  
County Clerk



2021

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Dwight**  
will meet on August 17, 2020 at 6:30 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	64,756	25.851	77,920	31.860	86,712	37,074	32.437
Debt Service							
Library	1,894	1.427	2,302	1.699	2,302	1,942	1.699
Special Highway	7,206		10,000		15,250		
Water	91,798		102,683		103,162		
Sewer	27,698		32,000		37,200		
Non-Budgeted Funds							
Totals	193,352	27.278	224,905	33.559	244,626	39,016	34.136
Less: Transfers	5,000		8,200		5,000		
Net Expenditure	188,352		216,705		239,626		
Total Tax Levied	36,153		36,656		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,325,360		1,092,277		1,142,962		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	437,600	410,100	379,200
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	437,600	410,100	379,200

\*Tax rates are expressed in mills

**Heather Brown**

City Official Title: City Clerk

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.



# AFFIDAVIT O

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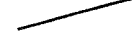
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Total Tax Levied	36,153		36,656		XXXXXXXXXX		
Assessed Valuation	1,325,360		1,092,277		1,142,962		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	437,600		410,100		379,200		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	437,600		410,100		379,200		

\*Tax rates are expressed in mills

Heather Brown  
City Official Title: City Clerk

State of Kansas,  ss.  
Morris County 

CHRISTY JIMERSON, being first d  
employee of the Council Grove Dai  
the State of Kansas, and published in  
Kansas, with a general paid circulati  
and that said newspaper is not a trade

Said newspaper is a daily published  
published continuously and uninterru  
more than five years prior to the first  
ted at the post office of Council Gro  
That the attached notice is a true cop  
entire issue of said newspaper for on  
aforesaid on the 24th day of July, 20

Subscribed and sworn to before me

## Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 36,656
2. Library levy in 2020 budget	- \$ 1,856
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 34,800

## Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	49,112	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	33,527	
5b. Personal property 2019	-	31,316	
5c. Increase in personal property (5a minus 5b)	+	2,211	
		(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	421	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		51,744	
11. Total estimated valuation July 1, 2020		1,142,962	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0474	
13. Percentage adjustment increase (12 times 3)	+	\$ 1,650	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 626	
16. Total Percentage Adjustments		\$ 2,276	

## Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:	+		_____
Law enforcement expenses - 2020 budget:	-		_____
CPI adjustment	1.80%		_____ 0
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
24. Fire protection expenses - 2021 budget:	+		_____
Fire protection expenses - 2020 budget:	-		_____
CPI adjustment	1.80%		_____ 0
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
25. Emergency medical expenses - 2021 budget:	+		_____
Emergency medical expenses - 2020 budget:	-		_____
CPI adjustment	1.80%		_____ 0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
26. Total Revenue Adjustments			_____ 0
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2021 budget:		+	_____ 1,942
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____ 1,942
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____ 39,018

City of Dwight

2021

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,800	6,492	179	67	0	0
Debt Service						
Library	1,856	346	10	4	0	0
<b>TOTAL</b>	<b>36,656</b>	<b>6,838</b>	<b>189</b>	<b>71</b>	<b>0</b>	<b>0</b>

County Treas Motor Vehicle Estimate 6,838

County Treas Recreational Vehicle Estimate 189

County Treas 16/20M Vehicle Estimate 71

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18655

Recreational Vehicle Factor 0.00516

16/20 Vehicle Factor 0.00194

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Dwight

2021

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	5,000	1,200	5,000	12-1,117
General	Capital Improvement Res	-	7,000	-	12-1,118
	<b>Totals</b>	5,000	8,200	5,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	5,000	8,200	5,000	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.



City of Dwight

2021

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Series 2010	10/21/2010	10/21/2049	3.75%	556,000	379,200	Oct	Oct	14,408	8,400	14,092	8,800
<b>Total G.O. Bonds</b>					<b>379,200</b>			<b>14,408</b>	<b>8,400</b>	<b>14,092</b>	<b>8,800</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>379,200</b>			<b>14,408</b>	<b>8,400</b>	<b>14,092</b>	<b>8,800</b>

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
None							
Totals					0	0	0

\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2021**

Library found in: City of Dwight  
Morris County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$1,856	\$1,942
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$435	\$346
Recreational Vehicle Tax	\$8	\$10
16/20M Vehicle Tax	\$3	\$4
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$2,302	\$2,302
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,092,277	\$1,142,962
Did Assessed Valuation Decrease?	No	
Levy Rate	1.699	1.699
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

City of Dwight

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	18,392	22,934	15,400
Receipts:			
Ad Valorem Tax	26,786	34,800	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,315		
Motor Vehicle Tax	6,211	7,882	6,492
Recreational Vehicle Tax	214	149	179
16/20M Vehicle Tax		55	67
Commercial Vehicle Tax			0
Watercraft Tax	86		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Sales & Use Tax	17,519	16,000	16,000
Franchise Tax	10,878	11,000	11,000
Licenses & permits	719	500	500
Rent	2,270		
In Lieu of Tax (IRB)			
Interest on Idle Funds	367		
Neighborhood Revitalization Rebate			0
Miscellaneous	2,933		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>69,298</b>	<b>70,386</b>	<b>34,238</b>
<b>Resources Available:</b>	<b>87,690</b>	<b>93,320</b>	<b>49,638</b>
Expenditures:			
Personal Services	24,783	25,000	25,450
Commodities	17,525	20,000	20,360
Contractual	17,448	24,000	24,432
Community Building		720	770
Transfer to Equipment Reserve	5,000	1,200	5,000
Transfer to Capital Improvement Reserve		7,000	
Cash Forward (2021 column)			10,700
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>64,756</b>	<b>77,920</b>	<b>86,712</b>
Unencumbered Cash Balance Dec 31	22,934	15,400	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	81,836	77,920	86,712
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			86,712
Tax Required			37,074
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			<b>37,074</b>

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

City of Dwight

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,465	1,856	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	74		
Motor Vehicle Tax	334	435	346
Recreational Vehicle Tax	12	8	10
16/20M Vehicle Tax	4	3	4
Commercial Vehicle Tax	5		0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,894</b>	<b>2,302</b>	<b>360</b>
<b>Resources Available:</b>	<b>1,894</b>	<b>2,302</b>	<b>360</b>
Expenditures:			
Library appropriation	1,894	2,302	2,302
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,894</b>	<b>2,302</b>	<b>2,302</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	2,300	2,325	2,302
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,302
Tax Required			1,942
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			1,942

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Dwight

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	13,291	13,030	9,550
Receipts:			
State of Kansas Gas Tax	6,945	6,520	5,700
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,945</b>	<b>6,520</b>	<b>5,700</b>
<b>Resources Available:</b>	<b>20,236</b>	<b>19,550</b>	<b>15,250</b>
Expenditures:			
Street Repair and Maint	7,206	10,000	15,250
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,206</b>	<b>10,000</b>	<b>15,250</b>
Unencumbered Cash Balance Dec 31	13,030	9,550	0
2019/2020/2021 Budget Authority Amount:	17,800	25,021	15,250

Adopted Budget <b>Water</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	62,033	49,974	25,291
Receipts:			
Charges to Customers	56,916	57,000	57,000
Trash collections	18,587	18,500	18,500
Late fees	2,146	1,500	1,500
Interest on Idle Funds			
Miscellaneous	2,090	1,000	1,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>79,739</b>	<b>78,000</b>	<b>78,000</b>
<b>Resources Available:</b>	<b>141,772</b>	<b>127,974</b>	<b>103,291</b>
Expenditures:			
Personal Services	10,457	13,000	13,000
Commodities	15,223	15,000	15,270
Water purchases	17,005	23,000	23,000
Contractual	3,849	10,000	10,000
Capital outlay	0	0	0
Trash service	17,441	18,500	19,000
Water bond payment	27,823	23,183	22,892
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>91,798</b>	<b>102,683</b>	<b>103,162</b>
Unencumbered Cash Balance Dec 31	49,974	25,291	129
2019/2020/2021 Budget Authority Amount:	109,686	102,683	103,162

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

City of Dwight

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	35,303	28,540	16,540
Receipts:			
Charges to Customers	20,935	20,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>20,935</b>	<b>20,000</b>	<b>21,000</b>
<b>Resources Available:</b>	<b>56,238</b>	<b>48,540</b>	<b>37,540</b>
Expenditures:			
Personal Services	6,907	7,000	7,200
Commodities	14,018	20,000	20,000
Contractual	6,773	5,000	10,000
Capital outlay			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>27,698</b>	<b>32,000</b>	<b>37,200</b>
Unencumbered Cash Balance Dec 31	28,540	16,540	340
2019/2020/2021 Budget Authority Amount:	43,000	32,000	37,200

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

## NON-BUDGETED FUNDS

(Only the actual budget year for 2019 is to be shown)

### Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

**Receipts:**

**Expenditures:**

**\*\* Note:** These two block figures should agree.

## State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.



**The City of Dwight, Kansas**  
**Summary of Significant Assumptions and Accounting Policies**

**Note 1 - Nature & Limitations**

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2020 and 2021. The budgets reflect management's judgment as of July 20, 2020 the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

**Note 2 - Summary of Significant Accounting Policies**

*Assessed valuation-* The valuations of property in the City are estimates determined by the Morris County, Kansas appraiser's office.

*Receipts-* Ad valorem revenues are based on the expected collection of taxes levied for the 2020 and 2021 budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by Morris County, Kansas and the State of Kansas. Other revenues for 2020 are assumed to be approximately the same as the 2020 budgeted amounts. Other revenues for 2021 have been estimated to be approximately the same as the 2020 budgeted amounts.

*Expenditures -*2020 expenditures are entered from the adopted 2020 budget information with expenditures adjusted for estimated unused 2020 expenditures being transferred to the 2021 budget year from the 2020 budget. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

2021 personal services (wages and benefits) are expected to remain similar to the 2020 budgeted amounts. The actual amount of personal services may vary dependent upon the number of personnel assigned to each department within the City and the hiring of or dismissal of employees and changes in benefits.

Commodities, contractual, and capital outlay expenditures for 2021 are projected to remain very similar to the 2020 budgeted amounts. Expenditures in the special highway fund are made to the extent of available funds.

Transfers for 2021 are estimated based on the needs of certain funds and cash availability in other funds.

Debt service expenditures are based on the scheduled payments in the debt agreements that existed as of the date of this budget.

County Clerk's Budget Information for 2021 Budget Year  
Morris County values  
DWIGHT

1. Estimated Assessed Valuation as of MONDAY, JUNE 15, 2020:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	773,271	49,112	0	421
State Assessed	336,164	0		
Severed Minerals	0			
Personal Property	33,527			
Oil & Gas	0			
Total Value	<u>1,142,962</u>	<u>49,112</u>		

2. Personal Property: 33,527  
(Use this amount on Computation to Determine Limit for 2021 budget, line 5a)

3. Actual tax rates levied for the 2020 budget: (2019 levies)  
SAC Fund Rate

097 EMPLOYEE BENEFITS	.000
135 GENERAL	31.860
217 LIBRARY	1.699

Total Levied 33.559

4. Final Assessed Valuation from the November 2019 abstract: 1,092,277

5. 2019 Personal Property: 31,316  
(Use this amount on Computation to Determine Limit for 2021 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:  
Valuation Subject to Rebates 0

8. 2018 average tax delinquency percentage: 2.180425

9. 2018 delinquency percentage for special assessments: .000000

Date Provided: 06/15/20

Provided by: Audrey Schmidt

Morris County Clerk

